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UNITED STATES BANKRUPTCY COURT  
NORTHERN DISTRICT OF CALIFORNIA  
OAKLAND DIVISION

In re:

Case No.: 10-40297

DOYLE D. HEATON and  
MARY K. HEATON,

Chapter 11

Debtors.

CERTIFICATE OF SERVICE

**PROOF OF SERVICE**

STATE OF CALIFORNIA )  
CITY OF SAN FRANCISCO )

I, Emma Fitzgerald, am employed in the city and county of San Francisco, State of California. I am over the age of 18 and not a party to the within action; my business address is 150 California Street, 15th Floor, San Francisco, California 94111-4500.

On June 4, 2013, I caused to be served the

**DEBTORS' OBJECTION TO CLAIM OF INTERNAL REVENUE SERVICE [CLAIM NO. 58-1]  
AND MOTION FOR AN ORDER DETERMINING CERTAIN TAX LIABILITY OF THE ESTATE  
PURSUANT TO SECTION 505(a) OF THE BANKRUPTCY CODE**

**MEMORANDUM OF POINTS AND AUTHORITIES IN SUPPORT OF OBJECTION TO CLAIM  
OF INTERNAL REVENUE SERVICE [CLAIM NO. 58-1] AND MOTION OF DEBTORS FOR AN  
ORDER DETERMINING CERTAIN TAX LIABILITY OF THE ESTATE PURSUANT TO  
SECTION 505(A) OF THE BANKRUPTCY CODE**

**DECLARATION OF DOYLE D. HEATON IN SUPPORT OF OBJECTION TO CLAIM OF  
INTERNAL REVENUE SERVICE [CLAIM NO. 58-1] AND MOTION OF DEBTORS FOR AN  
ORDER DETERMINING CERTAIN TAX LIABILITY OF THE ESTATE PURSUANT TO  
SECTION 505(a) OF THE BANKRUPTCY CODE**

**NOTICE OF OBJECTION TO CLAIM OF INTERNAL REVENUE SERVICE [CLAIM NO. 58-1] AND MOTION OF DEBTORS FOR AN ORDER DETERMINING CERTAIN TAX LIABILITY OF THE ESTATE PURSUANT TO SECTION 505(a) OF THE BANKRUPTCY CODE**

in this action by placing a true and correct copy of said document(s) in sealed envelopes addressed as follows:

*Please see the attached service list.*

(BY MAIL) I am readily familiar with the firm's practice of collection and processing correspondence for mailing. Under that practice it would be deposited with the U.S. Postal Service on that same day with postage thereon fully prepaid at San Francisco, California, in the ordinary course of business. I am aware that on motion of the party served, service is presumed invalid if postal cancellation date or postage meter date is more than one day after date of deposit for mailing in affidavit.

(BY EMAIL) I caused to be served the above-described document by email to the parties indicated on the attached service list at the indicated email address.

I declare that I am employed in the office of a member of the bar of this Court at whose direction was made.

Executed on June 4, 2013 at San Francisco, California

/s/ Emma Fitzgerald  
Emma Fitzgerald

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